

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Bay State Gas Company

D.T.E. 05-27

ATTORNEY GENERAL'S FOURTH SET OF
DOCUMENT AND INFORMATION REQUESTS

- AG-4-1 Please provide copies of the last three pension actuarial studies for the Company.
- AG-4-2 Please provide copies of all of the actuaries' workpapers, calculations, formulas, assumptions, and supporting documentation used to determine the pension assets, liabilities and costs being considered in the Company's pension reconciliation filing, including source documents for the underlying actuarial tables for mortality, disability, etc., used in these calculations.
- AG-4-3 Please identify and provide complete copies of all texts, journal articles, research papers, studies that the actuaries relied on to determine the pension assets, liabilities and costs being considered in the companies' reconciliation filing.
- AG-4-4 Please provide the workpapers, calculations, formulas, assumptions, and supporting documentation used to allocate the pension assets, liabilities, and costs to, from and between the Company's distribution function, the service company, the holding company, and any other businesses, including subsidiaries. Please also provide a five-year history of the dollar amount and the percentage of pension cost allocated.
- AG-4-5 Please provide copies of the financial statements from the pension trust for each of the last two years.
- AG-4-6 Please provide copies of the workpapers, calculations, formulas, assumptions, and supporting documentation including charts of account and journal entries for the Pension Cost Charged to Capital. Please also provide a five-year history of the dollar amount and the percentage of pension cost charged to capital accounts.
- AG-4-7 Please provide copies of the workpapers calculations, formulas, assumptions, and supporting documentation for the allocations of the pension costs from NiSource Service Company to NiSource affiliates. Please also provide a five-year history of

the dollar amount and the percentage of pension cost allocated to each of the NiSource affiliates.

- AG-4-8 Please provide the workpapers, calculations, formulas, assumptions, supporting documentation and identify and provide copies of any studies management relied on to choose the pension study's discount rate.
- AG-4-9 Please provide the workpapers, calculations, formulas, assumptions, supporting documentation and identify and provide copies of any studies management relied on to choose the pension study's assumed return on trust fund assets.
- AG-4-10 Please provide the workpapers, calculations, formulas, assumptions, supporting documentation and identify and provide copies of any studies management relied on to choose the pension study's wage base increase factor.
- AG-4-11 Please identify and provide copies of the last three Post-Retirement Benefits Other Than Pension ("PBOP") actuarial studies for the Company.
- AG-4-12 Please provide copies of all of the actuaries' workpapers, calculations, formulas, assumptions, and supporting documentation used to determine the Post-Retirement Benefits Other Than Pension assets, liabilities and costs being considered in the Company's reconciliation filing, including source documents for the underlying actuarial tables for mortality, disability, etc., used in these calculations.
- AG-4-13 Please identify and provide complete copies of all texts, journal articles, research papers, studies that the actuaries relied on to determine the Post-Retirement Benefits Other Than Pension assets, liabilities and costs being considered in the Company's reconciliation filing.
- AG-4-14 Please provide the workpapers, calculations, formulas, assumptions, and supporting documentation used to allocate the Post-Retirement Benefits Other Than Pension assets, liabilities, and costs to, from and between the Company's distribution function, the service company, the holding company, and any other businesses, including subsidiaries. Please also provide a five-year history of the dollar amount and the percentage of Post-Retirement Benefits Other Than Pension cost allocated.
- AG-4-15 Please provide copies of the financial statements from the Post-Retirement Benefits Other Than Pension trust for each of the last two years.
- AG-4-16 Please provide copies of the workpapers, calculations, formulas, assumptions, and supporting documentation including charts of account and journal entries for the

Post-Retirement Benefits Other Than Pension Cost Charged to Capital. Please also provide a five-year history of the dollar amount and the percentage of Post-Retirement Benefits Other Than Pension cost charged to capital accounts.

- AG-4-17 Please provide copies of the workpapers calculations, formulas, assumptions, and supporting documentation for the allocations of the Post-Retirement Benefits Other Than Pension costs from NiSource Service Company to NiSource affiliates. Please also provide a five-year history of the dollar amount and the percentage of Post-Retirement Benefits Other Than Pension cost allocated to each of the NiSource affiliates.
- AG-4-18 Please provide the workpapers, calculations, formulas, assumptions, supporting documentation and identify and provide copies of any studies management relied on to choose the Post-Retirement Benefits Other Than Pension study's discount rate.
- AG-4-19 Please provide the workpapers, calculations, formulas, assumptions, supporting documentation and identify and provide copies of any studies management relied on to choose the Post-Retirement Benefits Other Than Pension study's assumed return on trust fund assets.
- AG-4-20 Please provide the workpapers, calculations, formulas, assumptions, supporting documentation and copies of any studies management relied on to choose the Post-Retirement Benefits Other Than Pension study's trends in health care, medicare and prescription drug costs.
- AG-4-21 Please provide the total amount of wages and salaries costs recorded on the Company's books for each of the last five years along with the dollar amount capitalized and the percent capitalized for each of those years.
- AG-4-22 If the Company has made any adjustments to its level of pension and/or PBOP benefits available to retirees in the last 3 years, please describe and quantify the changes. Include in this response any documentation to retirees referencing these changes.
- AG-4-23 If the Company or any parent company has made any presentations to investors, securities analysts or stock holders concerning the Company's pension and PBOP plan, please provide copies of these presentations.
- AG-4-24 Please indicate whether the Company shall deposit all funds collected from customers through the pension / PBOP mechanism to the respective trust funds in the year the funds are collected. If the answer is anything other than an unqualified "yes", please explain in complete detail how the funds collected under

the pension / PBOP mechanism will be used.

DATED: May 12, 2005